

AN ACT

ENTITLED, An Act to revise the definition for single-family occupied dwelling.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 10-13-39 be amended to read as follows:

10-13-39. Each owner-occupied single-family dwelling in this state is specifically classified for the purpose of taxation. For the purposes of this section, an owner-occupied single-family dwelling is a house, condominium apartment, residential housing consisting of four or less family units, town house, town home, housing cooperatives where membership in the cooperative is strictly limited to stockholder occupants of the building, and manufactured or mobile home as defined in § 32-3-1, which is assessed and taxed as a separate unit, including an attached or unattached garage and the parcel of land upon which the structure is situated as recorded in the records of the director of equalization. A person may only have one dwelling classified as an owner-occupied single-family dwelling. If the owner occupies fifty percent or more of the living space within the dwelling, the entire dwelling is classified as an owner-occupied single family dwelling. If the owner occupies a duplex, triplex, or fourplex, or less than fifty percent of the living space within the dwelling, the portion of the dwelling so occupied shall be classified as an owner occupied single family dwelling.

Section 2. That § 10-13-40 be amended to read as follows:

10-13-40. To be eligible for a property classification pursuant to § 10-13-39, the owner of each owner-occupied dwelling, as defined in § 10-13-39, shall submit a certificate to the county director of equalization stating such person is the owner and occupant of the dwelling as of the assessment date pursuant to § 10-6-2. The owner shall state on the certificate the portion of the dwelling so occupied by the owner if it is less than fifty percent of the dwelling or if the dwelling is a duplex, triplex, or fourplex. The owner-occupant shall submit the certificate by March fifteenth. The owner of each manufactured or mobile home as defined in § 32-3-1, shall submit a certificate to the county director of equalization stating such person is the owner and occupant of the dwelling as of the

assessment date. The owner-occupant of each manufactured or mobile home shall submit the certificate during the time of registration pursuant to §§ 10-9-3 to 10-9-4, inclusive. The owner-occupant shall sign the certificate under penalty of perjury. If the director of equalization classifies the property as owner-occupied single-family dwelling, it shall retain the classification until such time as the property ownership is transferred or the property has a change in use. The Department of Revenue shall prescribe the form of the certificate. Appeals regarding the owner-occupied classification shall be made directly to the county board of equalization pursuant to § 10-11-23.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1135

Chief Clerk
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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1135

File No. _____

Chapter No. _____

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Received at this Executive Office
this ____ day of _____ ,

19__ at ____ M.

By _____
for the Governor
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The attached Act is hereby
approved this _____ day of
_____, A.D., 19__

Governor
=====

STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____, 19__
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State